Busmess Notices.

GERTLEMEN'S HAIR VEST CHAINS for \$3, HUMPHREY'S HOMEOPATHIC SPECIFIC No. 28-

New York Daily Tribune

SUNDAY, SEPTEMBER 15, 1861.

TO CORRESPONDENTS. No notice can be taken of Anonymous Communications, ever is intended for insertion must be authenticated by name and address of the writer—not necessarily for putien, but as a guaranty for his good faith.

We cannot undertake to return research Communications.

Andrew Johnson's Grent Speech. We have issued, in a tract of twenty-four pages, the late Union speech of Andrew Johnson of Tenneseee, delivered in the Senate of the United States on July

In this speech Mr. Johnson shows himself a practical man, relying more upon facts than upon arguments. He goes by the record, and shows by chapter and verse, by article and line, that the allegation of the Secessionists, and their Northern friends of the Rich mond and Cagger school, of any "Northern section alism," of any design to infringe upon Southern Constitutional rights, is utterly and absurdly faise. So far from this being true, he shows by documentary evidence that the grievance of the South is the existence of a Republican Government; that they do not mean to tolerate any Government not in subjection to that interest which finds its model in South Carolina, where a man must have a fee simple in ten of his fellowcreatures before he is qualified to be a legislator. The simes have brought no clearer and no nore philosophcal statement of the whole case than this speech of the Sanator from Tennessee. Its closing appeal for protection to the loyal men of his own State, whom be so nobly represents, should find an answer in the heart of every man who loves his country.

This Tract should be largely circulated among Democrats who have been deceived by Secession newspapers, and all can read it with profit.

Price per copy, 5 cents; dozen copies, 40 cents; per hundred, \$3; per thousand, \$20. When sent by mail, one cent each additional must be sent to prepay postage.

Address

THE TRIBUNE, New-York.

Extra Evening Tribune.

During the continuance of the War which has been commenced by the Southern Disunionists and Rebels, we propose to publish at 41 o'clock every week day afternoon, an EXTRA EVENING TRIBUNE, containing the Latest News from all quarters. This sheet may be procured at THE TRIBUNE Office, and of the news dealers and boys at the usual price-2 cents.

The Tribune's War Maps. LIST OF THE KILLED AND WOUNDED

AT THE BATTLE OF BULL RUN. Now Ready, EXTRA TRIBUNE, containing the va cious Maps published in THE TRIBUNE since the commencement of the War. Price five cents. Three Soliare per 100. Terms cush. Address

THE TRIBUNE, New-York.

The People's Union War Nominations. Secretary of State...... HORATIO BA' LARD of CottlandLUCIUS ROBINSON of Chemung .WILLIAM B. LEWIS of Kings Canal Commissioners F. A. ALBERGER (Long Term) State Prison Inspector .. ABRAM B. TAPPAN of Westche State Engineer WILLIAM B. TAYLOR of Oneida Court of Appeals WILLIAM B. WRIGHT of Ulster.

By the Kaugaroo at St. John's, we have five days later news from Europe. Our dispatch contains no important features.

The President has named Secretary Seward. Secretary C. B. Smith, Edward Everett, Prof. Henry, Robert B. Minturn, B. P. Johnson, J. D. Coleman, J. A. Kliphart, Richard Wallach, W. W. Seaton, and Joseph C. G. Kennedy, as Commissioners to the World's Fair of 1862.

Benjamin F. Hallett, the Ajax of the Demo eratic party in Massachusetts, has just written a letter, which we print this morning, full of the most lofty patriotism, placing the writer squarely on the noble platform of Dickinson, Butler, Dix, and other great lights of the party. Mr. Hallett plainly says: "The simple issue is the overthrow or the support of the Government in " this whole Union." That is the whole story, and until "the recistablishment of the supreme "Government of the Union in all the States and "Territories" is effected, " or it is fully demon-" strated that it cannot be done by force " of arms, I belong to no party but the coun-"try." But read the whole letter; it rings like a trumpet-call to battle, and glows all over with the living fire of patriotism.

LATEST WAS NEWS.

The city was full of rumors of battle vesterday. but they were entirely unfounded. Our latest dispatches indicate no present advance of the rebels, although everything points to an early movement. It is believed that Beauregard's army cannot much longer hold together if kept in a state of inaction.

The point of difference between the President and Major-General Frement is set forth in a letter from the former, among our telegraphic dis patches. It seems that Mr. Lincoln thought that the action of General Fremont in declaring confiscation of property did not exactly conform to the law enacted on that subject at the late session, and hence a correspondence, the result of which is the restriction by the President of Fremont's proclamation to the letter and spirit of the act. We judge that there has been a little feeling in the matter, but do not see any reasonable ground for the resignation of his command by Gen. Fremont. Certainly there is no design of removing him expressed or indicated in the letter of the President.

From Missouri we have some some particulars of a fight between the rebels under Rains, and our troops under Gen. Lane. Toe rebel says he drove Lane off and chased him three miles, with a loss of 3 killed and 27 wounded. Gen. Rains says if he is provoked by the people of Kansas, he will lay waste their farms and utterly destroy their cities and towns. We hardly think the Kansas boys will be frightened; they have heard just such talk before. Gen. Price claims to have 16,000 men, and is moving toward Lexing-

We learn from Fortress Monroe that all was quiet at Hatteras on Friday morning. The Sussuebanna and Pawnee were still there. The defenses had been put in complete order, and the guns spiked by the rebels were ready for service. Four British vessels had run into the Inlet with merchandise for the rebels, not knowing of the phange of sovereignty. They were, of course, facturing business, our local Government em- years under arms. Lord Wellington used to in 1818 and 1819, providing that the charges on esptured.

THE SUNDAY TRIBUNE.

With the present sheet, the publication of the Sunday edition of THE TRIBUNE will cease. It was commenced on the 28th of April last, in the belief that, during the continuance of the War for the Union, the daily receipt of news which might prove of the highest importance, and of such a character as to demand immediate and general action thereupon, would render such issue necessary; but an experience of nearly five months has not justified that conviction. During this whole period, there has been only one occasion when the news was of such moment as to render indispensable the appearance of the paper on Sunday. Accordingly, though its circulation has fully equaled our expectations, we have determined to bring it now to a close. In case, however, of the receipt late on Saturday night, or early on Sunday, of intelligence of great and imminent consequence, we shall lay it before our readers in an Extra on Sunday, though such exigencies will naturally be very rare indeed. In all other cases, we shall claim for ourselves and our assistants the comforts and blessings secured by confining the issue of our journal to the six secular days of each succeeding week.

HOME AFFAIRS.

We do not observe that the exigencies of a state of war in any manner affect affairs about the City Hall. The Controller's Annual Budget, which has passed almost the last stage of legislative manipulation, bears on every page the ear marks of "The Ring," whose past and prospective jobs are snugly hidden to the uninitiated under the general terms of the several appropriations. The assembling of the Charter Convention has caused some uneasiness among the conspirators; but they confidently reckon that the Commission will talk itself to death before agreeing upon anything which will interfere with the well fortified plans of robbery organized years ago by the "Forty Thieves," and extended and improved by their successors.

Let us look a moment at the Tax Levy for 1861, and indicate a few of the more prominent points which excite something more than suspicion of the purity of the men who have charge of spending the money. The most unqualified swindle now grinding out the life of the taxpayer is the City Inspector's Department and its accessories. The Hackley contract is pretty weil understood-though, from certain powerful influences, it has thus far defied law and justice, and probably will do so to the end of its term. This contract took nearly all the legitimate work of the City Inspector's Department into private hands, and should have been followed by the discharge of a boat of superintendents, inspectors and clerks, whose salaries should have been saved to the city. But the reverse is the case. There are more subordinates now in that department than ever before, and the salaries are four times as much in the aggregate as they were five years ago. Mr. Delavan has a first clerk and a second clerk, a messenger and an assistant messenger, for his own private room. There is a Registrar of Records and three clerks; a Superintendent of Sanitary Inspection (streetcleaning), with five clerks; 22 street inspectors at \$3 per day; 22 health wardens at the same price, Sundays included; a superintendent of scavenger docks, eight meat inspectors, four keepers of Corporation yards, 14 market clerks, 22 assistant health wardens; in all 103 persons, at an aggregate cost for salaries of \$112,863 per year. Beside this, \$25,000 is taken for contingencies, \$19,000 for cleaning markets, \$39,250 for the Board of Health, which, added to Hackley's \$279,000, makes nearly half a million of dollars for this one department. The street inspectors and health and assistant health wardens are so many useless leeches on the Treasury; quires, and the contingencies ought to be less than \$1,000 a year. Not less than \$200,000 a year is absolutely worse than thrown away in this branch of public service alone, and it is high time that the drain was stopped. We want the money to feed and clothe the families of volunteers, and squandering it upon the partisan loafers who now get it is an outrage demanding instant reform. Another source of corruption and robbery ex-

ists in the extravagant appropriations for Contingencies. If by this term the Heads of Departments mean bribes to the Common Council, election expenses, sops to shoulderhitters, and free dinners to personal friends, it may be well enough; but of course they mean nothing of the kind. What kind of book-keeping and general business management is that which leaves a man in doubt as to little items of expenditure in a single year's estimates to the mount of \$15,000? Even the Finance Department, where one would naturally look for exact computations, comes in for \$12,500, the uses of which they are unable or unwilling to state. Mayor Wood wants \$12,000; the Street Department, \$15,000; the Croton Board, where we have faith in the existence of a tolerable degree of honesty, wants only \$4,000; while the City Inspector takes \$25,000, and the Counsel to the Corporation, \$20,000. The Aldermen, too, must bave a direct finger in this dish, and so they take \$30,000 for city contingencies; the Supervisors take \$20,000, and the Police Board \$25,000, making a total of about \$165,000 trusted to a few men under the very loose restriction of " contingencies."

The Fire Department, not long ago satisfied with \$30,000 or \$40,000, now makes away with \$200,000; while in the general summary of Salaries we have the following imposing exhibitions

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Legislative Department. Legislative Back Pey Finance Department. Sitrest Department. Mayor's Utilier Cotton Department Law Department City Inspector's Department Commissioners of Health Fire Department Board of Assessors City Courts Unsefe Building Commission Supervisors, Legislative. Supervisors, Legislative. Supervisors, Legislative. Supervisors, Legislative.	\$74,500 94,400 99,748 80,442 11,000 22,810 23,000 112,863 4,250 27,400 7,103 113,334 14,200 4,400 60,850	
	-	
Total 4	POS STATE	

The increase here for the last two or three rears has been most enormous. Every branch of service has been crowded with extra clerks; new offices have been created; salaries have been increased, and every action of the conspiring Common Council and Legislature has been to increase the number of pensioners upon the treasury and the amount of their pay. As comploys three times the men, and pays 50 per cent say that if the French invaded England, there importation, and transit should be pared with a well-organized banking or manu- even with regular troops, who had been for Prussia with the two Schwartzburg Principalities,

bigher salaries for a given amount of work. And so it will be as long as the public offices are, as now, simply sinecures for men whose only claim to place is that they dd, on such a day, stuff a ballot-box, swear in a second vote, or break an opponent's head, for the benefit of Alderman er Councilman or Mayor So-and-so. The people have seen " salaries" rise in ten years from \$250,000 to more than a million. Do they mean to stop the swindle? As a specimen of the rich pay in these sinecures, take the Health Wardens, who get \$1,095 a year for doing (when they even pretend to do it) not more than six hours work in a week. Look at salaries in general: Heads of Departments, \$5,000 a year; Deputies, \$2,500; clerks, from \$2,000 to \$1,000; errand boys (messengers), from \$800 to \$500.

But we lack space to follow the subject. In the general excitement on national matters, the people are forgetting local interests. The Tax bill on which we are writing foots up \$11,318,-514 36. Just before Fernande Wood's first lease of power, the annual tax figure was under five millions. With every reasonable allowance for natural increase, no one can avoid the conclusion that the present enormous aggregate is the result of a long and carefully executed conspiracy to plunder the public, and that a large number of leading city officers have for years been in the secret and reaped the profit. Every attempt at reform has failed; every investigation has been frittered away, or whitewashed, or (as in Hackley's case) blocked by refusals to auswer; and we are going from bad to worse with fearful rapidity. Now that there is a grand uprising of the people on another and greater question, is there not some chance for a simlar movement so far as our local Government is concerned! Can we not throw over-board those whose terms expire this year, and astonish ourselves and an incredulous world by putting honest men in their places? In view of a budget of more than eleven millions, beside the direct war tax, is the effort not worth trying ?

There are some facts touching events now transpiring before the public which it is important for all to know and remember. In the first place, a great war is a new thing to this generation; hence its enormous cost at first created a general alarm, the people seeming to take it for granted that they, instead of the Government, were to pay for it, and that the money it might require was to be all sunk. They now begin to discover that the contrary is exactly the case, and that the money, instead of leaving the country, merely leaves the public coffers to go into their own pockets. Instead of their being impoverished, thousands of them will be kept fully employed, while hundreds will be made positively rich. Then as to the great cost of the war. The first idea was that it would exceed in costliness any other ever undertaken. But the history of European wars puts a very different face on the matter. We grant that this will be an expensive contest, but it does not threaten to be as much so as many wars waged by nations which passed successfully through them, and which now enjoy the highest pecuniary credit.

From 1683 to 1815, England was for more than half the time-eixty-seven years-engaged in war. The war of the Spanish succession cost over \$300 000,000 in eleven years; the sevenyears' war cost \$560,000,000; our Revolutionary war cost England \$680,000,000, and that of the French Revolution \$2,320,000,000. When at war with Napoleon, from 1803 to 1816, England raised by taxes the enormous sum of \$3,-855,000,000, and by leans the further sum of \$1,940,000,000-an average of over \$1,322,000 per day. It has been said that, for ninety days previous to the battle of Waterloo, she spent an average of \$5,000,000 per day. Yet she has survived this enormous outlay, preserved her credit, increased in population and wealth, and o excite apprehension many American minds of being ready and able at any moment to embark in war with us. It must be remembered that, of these vast sums. a large proportion was expended in foreign countries. Our expenditures will be made at home. Then as to battles. The public mind is in

excited expectation for a great one to be fought. But the best military authorities declare that battles are ever the last resource of good generals. The fighting of one merely because the enemy happens to be close at hand is not held to be the proper mode of making war. A good general rarely engages without a clear necessity for so doing. There are situations in which superior numbers do not always insure success. So there are emergencies when the necessity for fighting is imperative. Washington, though with a force inferior to the British, was compelled by the public clamor to fight at Brandywine, because it was felt that Philadelphia ought not to be given up without risking an action. Gen. Lyon was in a similar position before the battle at Wilson's Creek. History is full of instances of the defeat of great commanders who gave battle without sufficient cause. Darius lost both crown and life by doing so, and it was the same with Harold of England. Francis lost the great battle of Pavia, and his liberty with it, by a similar rashness. The battle of Pointiers was fought by the French King, though the ruin of his enemy was inevitable if he had avoided it. The defeat of the Prussians at Jena affords another illustration. Thus the rule seems to be with skillful generals to give battle only when morally certain of victory, or when their army and situation cannot be made worse by defeat than if they did not fight at all, and when a great advantage may be secured by a small loss. A good general will not voluntarily give battle until he is entirely ready. In this land of telegraphs and newspapers, the impression prevails that the moment an army is assembled a battle must be fought. But it is not the public, far away from the scene, and without correct information or military knowledge, who are to judge of the proper time for giving battle. As the commander slone is responsible, so the decision of that question should be left exclusively in his hands.

There is another topic worth adverting to. As Napoleon declared that heaven was always on the side of him who had the most artillery, so the popular mind trusts in the largest army. But very large bodies of troops cannot always be advantageously handled, even by the most experienced generals. Some terrible mistakes of this kind have been made on European battle-fields,

were not three general officers in her army who could handle 100,000 men without throwing them into confusion. The incidents of Solferino confirm this opinion, for on that occasion the French officers got their great army into such terrible confusion that it ought to have been routed by the Austrians. An officer who has many times handled a division with the utmost skill in presence of an enemy, has been known to fail entirely when handling a large army of regulars. With irregular troops the liability to failure is even greater. It was the knowledge of these military facts that led many experienced men to auticipate disaster to the Federal Army in its first advances into Virginia. But our commanders have been more vigorously sustained after a repulse than they were before. The Romans were famous for pursuing a similar policy. As it secured triumphs to them, so should it secure success to us.

It is the same with human life-war is not the sole destroyer. Peace is continually slaying her thousands, but they die in detail. War destroys suddenly, and hence the catastrophe strikes us with terror. But sum up the slaughter on our railroads, our lake and river steamers, our shipwrecks at sea, the murders in our cities, and the casualties in mines and factories. In the single State of Ohio there were, in 1860, no less than 77 murders, 85 suicides, and 359 deaths from casualties, a total of 521. In three years the violent deaths in Ohio numbered 1,410. In Massachusetts they amount to 650 annually, and in New-York to 1,400. Is it even probable that any battle yet to be fought in this war will result in killing as many as die violently in the State of New-York in a single year? Yet all this violent waste of life occurs in time of peace, with annual regularity, without attracting notice. Group up but the quarter of it into the bulletins of a battle, and the country shudders at the account. The casualties of a year of peace excite no remark; but the tithe of them in battle covers the country with gloom.

Thus, if we have commercial stagnation, idle factories and dismantled ships as the consequence of war, we have had them all in aggravated intensity at various intervals during fifty years of peace. Nay, we are better off in this war crisis than in any peace crisis we have ever had. Look only at our banks. Instead of explosions, they are the grand prop of the Government, holding it up with overflowing contributions until the people come to the rescue. No foreign debt to drain the country of its coin, but coin coming in and likely to continue coming. A currency surprisingly uniform in value, and exchanges so near par that none complain of them. The Government employing 300,000 men as soldiers, and scattering hundreds of millions of dollars among the people-its eredit untarnished, its energies miraculous, its triumph over rebellion assured. The entire farming interest of the nation marvelously prosperous, and though war it be, yet war without the casualties of peace.

It is undoubtedly the nation's ordeal, but it is far from being one of unmitigated gloom. Croaking is not legitimate nor in place. The present is bright, but the future is brighter. God has his great purposes to accomplish by placing us in this position. He must have a future for us which is mysteriously withheld from our observation. We doubt not that he has specific demands upon our virtue and our sense of justice to others. He has enlightened the public conscience to the knowledge that we are cherishing a deadly national sin, and it is manifest that he is calling upon us to shake it off. His blessing on what is before us is the condition of our obedience. That yielded, and the future is sure. We cannot doubt that if our obedience keeps pace with our knowledge of his will, that future will be grander than imagination hath ever conceived. But spurned, it will be for history to chronicle the blasting punishment that will assuredly come upon us. The present gloom is merely supposititious; but the future would be unendurable.

THE ZOLLVEREIN, OR GERMAN COM-MERCIAL UNION.

Our analysis of the Anglo-French tariff, and comparison of its rates with those of our own tariff of March last, which we recently published, was made to meet the perpetual cry of free-trade progressiveness among the leading commercial nations of Europe. The Cobden treaty has been made to do so much duty as a demonstration of free-trade principles, that we thought the labor involved in the reduction of French weights, measures, and money of account into their equivalents in the Morrill tariff worth encountering for the purpose of clearly exposing the misrepresentations currently circulated concerning both these tariffs in England and the United States. We showed, we think, conclusively that the protection of French productive industry rules in every provision of their new tariff, even to the exclusion of all regard for the value of the imports from the United Kingdom, and a like disregard of the revenue which they might be made to yield; and this tariff, in every item, is one of the most perfect examples of protective principles, pure and simple, in all the records of commercial legislation.

We propose now to exhibit the provisions of the German commercial system, commonly called the Zollverein, for the purpose of showing how far the Kingdoms and States which it comprises carry the like principles into practice in the rega'ation of their foreign trade. The Zollverein is a compact entered into by the German States, consisting now of the five Kingdoms-Prussia, Bavaria, Hanover, Saxony, and Wirtemburg, with the two Hobenzolerns; five Grand Duchies-Baden, Oldenburg, Luxemburg, Saxe-Weimar, Eisenach, and Hesse (Darmstadt); the Electorate of Hesse (Cassel); six Duchies-Brunswick, Nassau, Saxe-Meiningen, Saxe Altenburg, Saxe Co-burg-Gotha, and Anhalt-Bernburg-Cothen, and Dessau; seven Principalities-Hosse Hamburg, Schwartzburg-Rudolstadt, Schwartzburg-Sondershausen, Reuss-Greiz, Reuss-Schleiz-Lobenstein, Ebersderf, and Waldeck; and the free town of Frankfort-on-the-Maine. These twenty-five States had together a population of 31,250,000 in the year 1848, embracing nearly all of what is generally called Germany, except the Empire of Austria; covering all the region from the confines of the Notherlands eastward to T.Isit, on the border of Russia, and from Stettin and Dantzic southward to Switzerland and Bohemia. Before 1818, each of these States had its own custom-houses, tariff, and revenue system, frequently differing greatly from its immediate neighbor's. The first treaties were made by

identical in all, and that these should be levied and collected along the frontiers of the dominions of the contracting parties, and that each should participate in the net produce of such dutice in proportion to its opulation. This principle of collection and distribution governs all the parties now in the Zollverein in all matters of foreign and domestic trade, with the exception of articles which are State monopolies, articles of native produce, charged with different internal excises or taxes upon consumption in the several States, and patented articles of the several States. With these exceptions, the internal trade of these States is as free as that of the United States; and it is provided, moreover, that the tolls and other charges of transit, in all cases, whether the roads, rivers, and canals belong to the public or to private judividuals, shall not exceed the sum required to keep them in a proper repair, the rates in Prussia being taken as the maximum.

With this idea of the extent and importance of the country under the tariff system of the Zollverein, let us now look at the rates of duty, and the principle under which they are applied, as the following selections from the schedules serve to exhibit them. The difficulty of stating our rates of duty upon like quantities and values in very many instances is so great, and withal so uncertain, that we content ourselves with the nearest approach to a comparative table that the nature of the case admits. This difficulty arises from the fact that, in lists of more than four handred descriptions of articles, they are all charged by the Zellverein centuer, 1104 lbs., avoirdupois, except living anunals, charged by the head, five of the largest sizes of mirrors, charged by the piece; grain of all kinds by measure, and the various kinds of wood, charged sometimes by the fathom, cubic foot, or piece, or in Prussian measures reducible to these Square yards, square feet, pairs, and gallons, so frequently occurring in our descriptions of quantity never appearing in the Zollverein, nor in quantities reducible by mere computation to these denominations. And especially troublesome is the fact that there is not in all the lists before us a single instance of a duty charged ad ralorem, while ours is excessively hindered by them. We select, as we we did in our exhibit of the French tariff, the chief articles of commerce for the purpose of showing, by a tabular statement and comparison with the Morrill tariff, the spirit which rules Germany in the protection of its

home industry. Iron, old and broken, 4 B..... Money. #6 20 P cent. 15 Iron, forged and rolled, to bars less than Iron, wire, P D 024 Raw iron and Steel, imported anclusively for steel manufactories. 7 37 Iron and Steel, course wares—hammers, oy hes, Chiceis, Church-clocks... Hardware, Ironnougery, and Fancy Articles, comprising such as: Clocks, unbrelias, paraeols articles ornamented with, or in part composed of, fron, tortosselled, Ivory, alaborier enamel, or coral, funs, chandelvers, perfunery is jure and boxes, and all funcy articles...

Similar articles with gold or slaver...

Needles...

Oree of all kinds exclusively for manufacn P cent.

25 and 30 P

wares, either cotton alone or mixed.

Cloths and liver, used or new, imported as merchandise. Wool, unmanufactured...... B. Free. 9 cents. 25 \$\psi\$ cents. 30 \$\psi\$ ct. 12c. fb | add 25 \$\psi\$ cent. 30 \$\psi\$ cent. 17c., add 25 \$\psi\$ cent. 20c. 20c. 30c. \$\psi\$ cent. 25 \$\psi\$ cent. 30 \$\psi\$ cent. 25 \$\psi\$ cent. 25 \$\psi\$ cent. 25 \$\psi\$ cent. Woolen yarn, all sorts..... Woolen manufactures, printed...........33c. Woolen carpets..... Silk coccons. Free.
Silk colored, blenched, thrown 5tc.
Silk bosiery, shawls ince, ribbons. 72c.
Silk bosiery, shawls ince, ribbons. 72c.
Silk ell manufastures mixed with wool, cotton dieso. 6tc.
Dyewoods and coloring matters. Free. 36 P cent. r, coarse p-inting, pasteboard, Et.

en yarn.....en bleached or dyed......

Cotton textiles, unmixed, of all qualities. 33c.

Cotton textiles, mixed, hosiery and small

14 to Se. F ..galt.

Wheat four branch gall old Strandy Strandy gall old Strandy Strandy Gall old Strand Gall of Stra based upon the value of commodities, and as sessed by percentages, that we can scarcely divest ourselves of the notion that imposts or customs are taxes, and must be ruled by the general principles of taxation. With this prepossession, we can hardly understand the European tariffs, which discard valuation in their assessments, and subordinate revenue to protection. In the new French tariff, for instance we find coarse cotton cloth of English manufacture rated at I cent per square yard, and the finest at only one-seventieth of a cent. Converted into ad valorems, these rates would be about 25 per cent, upon the coarse cloth, and not more than one-thirty-five-one-hundredth of one per cent. upon the finest article of the same class. If the like or corresponding policy, in any proper instance, were attempted here, we should be stunned with the cry of "burdening "the consumption of the poor, and exempting the luxuries of the rich." The idea of taxation ruling, as it does, in all our reasonings upon the tariff system it would be denounced as unconstitutional, inequitable, unreasonable, and, above all, an injunitous case of "class legislation." When we meet with examples of the

nounced as a part of the aristocrafic system of oppressing the masses or the benefit of the governing classes. This is a uply a blunder, where the prejudice is honest; but it is a fraud upon the popular understanding by the propagandists of free-trade doctrines. France and Germany, by their systems of import duties, men'n noth else or other than the defence of their to nestig industries against invasion by foreign frade,", and they therefore adapt the charges in every case to the necessities of their own industrial conditions, excluding the idea of taxation, and holding the resulting revenue in the position of an incident or an accident under the ruling policy of protection.

In the Zollverein, our rule of a direct ratio

of duties to values is wholly and everywhere ig-

nored. One example taken from the list we

have given may suffice, for it illustrates the policy of the whole system in this respect. We will quote it exactly from the official table: "Cotton textiles, unmixed or mixed with lines. as also Hosiery and small ware, either of cotton alone, or mixed with wool, lace, lawn, "&c., 1 centner (1104 fbs. avoirdupois), 50 "Thalers," equal to \$33 60 American meney. Now 1 centner of shirting worth 8 cents per yard, will measure 457 yards, making the duty charged amount to 64 cents per yard, which is 84 per cent ad valorem. A very fine cotton, worth 24 cents per yard, upon the like estimate, is found to pay 71 cents duty per yard, which is 294 per cent ad valorem; a printed cotton, worth 36 cents, pays only 54 cents per yard which reduces the ad valorem rate to 144 per cent., and a very fine printed cotton, worth 60 cents per yard, pays 5 cents per yard, which is but 8} per cent. ad ralorem. Here the duties are in an inverse ratio to values. The reason being that, at the time the tariff was made, the countries in the Customs-Union were not advanced in the manufacture of cottons to the finer qualities; these, therefore they put under light duties, and threw the defensive burden upon those qualities which they were prepared to undertake, expecting to find the lighter rates adequate as they should approach their manufacture. Eighty-four per cent. is prohibitory to a people at even a very early stage of manufacturing ability, and 294, 144 and 84, looking forward along the route of progressive improvement in skill, capital, machinery, and popular enterprise, put into specific form, and rendered permanent by international treaties, and so, guarded from all change and fear of change, is a well-managed protective system. It throws a clear cross-light upon the principle that we look for in vain through the twenty-two general tariffs that we have had in the last seventy-two years. But let it be not ced that the Germans put light duties upon those fine goods which they could not manufacture cheaply in 1853, when their rates of duty were last ad justed, and were unwilling to tax with heavy duties in advance of their capability to produce them, while the French nearly or quite exempt them from duties, because they can keep their own market, in spite of competition, neither of them intending to allow taxation to take the place of protection, or to carry it beyond the point of an excise upon internal consumption. The true rendering of both systems is, that all the rates of duty in them fall into two classesone, the protective, pure and simple; the other, the equivalent of the excise or internal tax upon consumption, in harmony with their general systems of internal taxation, and only so far and for this reason looking to revenue.

The French tariff is distinguished for the minute ness and complexity of its classifications of articles of the same general description, as in the instance. of 24 classes of linens, and 140 qualities of cotton yarns, under as many different rates of duty. This precision of computation exactly suits the state of the productive art in France; while the Zollverein, in the infancy of the manufactures which it has to guard, boldly throws every quality of goods of the same general description, without regard to cost, into a single category, with one rate of duty upon the hundred weight (Prussian) for the whole, finest hosiery and laces. But it even passes over all the boundaries of classification to attain the same ends, in its one rate of duties upon the hundred weight of all articles falling within the general terms-hardware, ironmongery and fancy goods, which bring manufactures of the metals, ladies funs, perfumery in vials, watches, house-clocks, wax pearls, wigs, umbrellas, sewing needles, articles ornamented with ivery enamel, or mother of pearl, with an endless variety of such like and unlike articles, into a single description, and levies upon them all alike, \$33 60 per centner, or 33 cents per

pound. The free list of the Zollverein gives its testimony to the same purport as the dutied schedules, and as unequivocally. All the ores of metals, all the earths for pottery, all the raw materials of textile fabrics, all dyewoods and coloring material, are exempt from duty; and, what is most remarkable, the raw materials of native growth and production are protested by putting their kinds of foreign production into the free list. Germany, before the date of the Berlin and Milan decrees, which blockaded continental Enrepe from 1806 till 1813, made the linens of commerce for the world's markets. The Zollverein fosters this branch of industry by exempting raw flax and hemp from import duties, and, in like manner, the wool-growers of Saxony are secured in a home market by opening their ports to the wools of every other climate. They do not crush their own factories by duties upon any of the material they require, and throw the native material upon the mercy of foreign markets. The tax of transportation on products which go abroad by the tun and come back manufactured by the yard or pound; the gluts of the foreign markets and uncertainty of prices; the loss of all liberty in the choice of purchasers resulting from such a system; the low remuneration of labor employed in the production of raw material, with the terrible waste of unemployed skill, are mischiefs that the better-instructed economists of France and Germany clearly understand and studiously avoid. They know that the raising of raw material for foreign markets is the proper work of slaves and savages only, and that any civilized and naturally capable people which adopts the policy must very soon

experience the pauperism of Ireland, and the

degradation of India and Turkey. The Zollve-

rein has been in effective operation in the greater

part of Germany for 30 years, and the results

are seen in the change that has occurred in her

foreign trade. At the beginning of that period,

the exports were double the weight of the im-

ports; now the imports are double the weight of

the exports. Then she was selling raw products

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